

EXHIBIT 1

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 185 EXHIBIT 1: CLAIMS TO BE RECLASSIFIED TO EQUITY AND/OR DISALLOWED

NAME	DEBTOR NAME	FILED DATE	CLAIM #	ASSERTED TOTAL CLAIM DOLLARS	AMOUNT TO BE RECLASSIFIED AS EQUITY INTEREST	AMOUNT TO BE DISALLOWED
1 EEE LLC 133 OLD GULPH ROAD WYNNEWOOD, PA 19096	Lehman Brothers Holdings Inc.	09/21/2009	21409	\$83,998,440.00*	Undetermined	\$83,998,440.00
2 AMAT, RICHARD J. 49 MOUNT VIEW ROAD LONDON, N44SS UNITED KINGDOM	Lehman Brothers Holdings Inc.	09/21/2009	25904	\$2,089,731.00	\$2,039,631.00	\$50,100.00
3 APPLEGATE, AUSTIN L 154 W 74TH ST APT 2B NEW YORK, NY 10023	Lehman No Case Asserted/All Cases Asserted	09/22/2009	30009	\$68,486.00	\$65,726.00	\$2,760.00
4 ARAM, ROBERT G 7 MEADOW LAKE DR HARDWICK, NJ 07825	Lehman Brothers Holdings Inc.	09/19/2009	19511	\$93,426.04	\$93,426.04	
5 BACCAR, SLIM FLAT 8, 55 QUEEN'S GATE LONDON, SW75JW UNITED KINGDOM	Lehman Brothers Holdings Inc.	09/22/2009	30448	\$2,000,000.00	\$2,000,000.00	Undetermined
6 BAKER, LAURA 410 EVERNIA ST APT 404 WEST PALM BCH, FL 33401-5434	Lehman No Case Asserted/All Cases Asserted	09/22/2009	31917	\$7,494.23	\$7,494.23	
7 BERMAN, EDWARD L. 53 HIGH RIDGE ROAD MOUNT KISCO, NY 10549	Lehman No Case Asserted/All Cases Asserted	09/21/2009	23792	\$594,420.82	\$276,119.60	\$318,301.22
8 BERNARD, MARY JOY 104 STANLEY AVE 6401 NUTLEY, NJ 07110	Lehman Brothers Holdings Inc.	09/22/2009	28450	\$3,601.74	\$3,601.74	
9 BREINGAN, LARA PETTIT 7A LOCUST LANE HUNTINGTON, NY 11743	Lehman Brothers Holdings Inc.	10/06/2008	99	\$2,547.93*	Undetermined	\$2,547.93*

* - Indicates claim contains unliquidated and/or undetermined amounts

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10	BRYAN, LANCE 1539 WOODRUFF AVE. APARTMENT 106 LOS ANGELES, CA 90024	Lehman Brothers Holdings Inc.	09/21/2009	22476	\$2,023.00	\$2,023.00	Undetermined
11	BURKE, KENNETH C. ZOAR DEVENISH ROAD ASCOT BERKSHIRE, SL5 9QP UNITED KINGDOM	Lehman Brothers Holdings Inc.	09/21/2009	24957	\$348,921.00	\$270,655.00	\$78,266.00
12	CALVERT, WILLIAM 3848 ETHEL AVENUE STUDIO CITY, CA 91604	Lehman Brothers Holdings Inc.	09/18/2009	18686	\$927,112.00	\$823,330.00	\$103,782.00
13	CALZADO CATALA, ANDRES FLAT 37 LONDON HOUSE 7-9 AVENUE ROAD LONDON, NW8 7PX UNITED KINGDOM	Lehman Brothers Holdings Inc.	09/18/2009	18354	\$249,464.55	\$248,200.00	\$1,264.55
14	CARDENAS THORLUND, CRISTINA FLAT 7 204 REGENT'S PARK ROAD LONDON, NW18AE UNITED KINGDOM	Lehman No Case Asserted/All Cases Asserted	08/12/2009	8055	\$81,550.00	Undetermined	\$81,550.00*
15	CARNEVALE, TODD A 10 HILLBURY ROAD ESSEX FELLS, NJ 07021-1414	Lehman No Case Asserted/All Cases Asserted	09/18/2009	19366	\$10,893,964.00	\$10,893,964.00	
16	CHAN, JOHNSON 5 YORK ROAD H KOWLOON TONG, HONG KONG	Lehman No Case Asserted/All Cases Asserted	09/21/2009	25235	\$1,051,873.06	\$413,407.77	\$ 638,465.29

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17 CHASE, CHRISTOPHER M 510 BROWNING CT MILL VALLEY, CA 94941-3716	Lehman No Case Asserted/All Cases Asserted	08/07/2009	7645	\$70,300.00	\$21,000.00	\$49,300.00
18 CLINE, LOLA B. 501 SCENIC VIEW LANE CARROLLTON, GA 30116	Lehman No Case Asserted/All Cases Asserted	09/21/2009	24698	\$6,000.00*	\$841.00	\$5,159.00*
19 COLOMBO, STEVEN J. 99 WILDWOOD RD NEW ROCHELLE, NY 10804-4732	Lehman Brothers Holdings Inc.	08/19/2009	8733	\$4,034.29	\$4,034.29	
20 CUMMINGS-MOORE, PATRICIA 3512 AVE K BROOKLYN, NY 11210	Lehman No Case Asserted/All Cases Asserted	09/22/2009	27926	\$7,280.00	\$637.00	\$7,280.00
21 CUOMO, FRANK JR 125 NORTH DR STATEN ISLAND, NY 103055111	Lehman No Case Asserted/All Cases Asserted	09/22/2009	30035	\$40,000.00	\$40,000.00	
22 D'ONOFRIO, PETE 405 E 56TH ST APT 2J NEW YORK, NY 10022-2469	Lehman No Case Asserted/All Cases Asserted	09/16/2009	13363	\$10,000.00	\$2,341.00	\$12,257.20
23 DALE, ROBERT 24 LINDORE ROAD BATTERSEA LONDON, SW11 1HJ UNITED KINGDOM	Lehman No Case Asserted/All Cases Asserted	09/18/2009	18199	\$477,291.00	\$340,919.00	\$136,372.00
24 DEWITT, GERALDINE A 545 LAKEVIEW DR. OLDSMAR, FL 34677	Lehman No Case Asserted/All Cases Asserted	08/17/2009	8464	\$85,000.00*		\$85,000.00*
25 DOLAN, STEPHANIE E. 120 WINCHIP RD SUMMIT, NJ 07901-4143	Lehman Brothers Holdings Inc.	09/21/2009	23797	\$653,115.00	\$653,115.00	

* - Indicates claim contains unliquidated and/or undetermined amounts

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26 DONNELLY, MARY P. 16 DAHILL ROAD OLD BETHPAGE, NY 11804	Lehman Brothers Holdings Inc.	09/22/2009	30695	\$36,500.00	Undetermined	\$36,500.00
27 ELIAS, DAMIEN Q 117 STONEHEDGE DRIVE CARLISLE, PA 17015	Lehman Brothers Holdings Inc.	09/16/2009	14359	\$2,500,000.00	\$2,000,000.00	\$500,000.00
28 ELIZABETH DOWLING 93 NORTH MAIN STREET PEARL RIVER, NY 10965	Lehman No Case Asserted/All Cases Asserted	09/22/2009	29999	\$5,041.60	\$5,041.60	
29 ESPINAL, ROSELIN 5223 SKILLMAN AVE APT 3R WOODSIDE, NY 11377-4190	Lehman Brothers Holdings Inc.	09/22/2009	29101	\$6,575.25	\$1,794.00	\$4,781.25
30 FERRARA, LAURA 43 POLLY WAY MIDDLETOWN, NJ 07748	Lehman No Case Asserted/All Cases Asserted	09/19/2009	19591	\$69,609.58	\$69,609.58	
31 FINK, HELGA V. 60 17 LINDEN ST RIDGEWOOD, NY 11385	Lehman Brothers Holdings Inc.	09/21/2009	24350	\$81,334.58	Undetermined	\$81,334.58*
32 FULLER, LEONARD M. C/O WARTMANN & MERKER FRAUMUNSTERSTRASSE 29 ZURICH, CH 8022 SWITZERLAND	Lehman No Case Asserted/All Cases Asserted	09/18/2009	16050	\$1,479,872.00	\$345,085.00	\$1,134,787.00
33 GABRIEL, BEATRICE E. 1380 DIPLOMAT DRIVE CUMMING, GA 30041	Lehman No Case Asserted/All Cases Asserted	09/21/2009	22296	\$66,752.19	\$2,336.19	\$64,416.00
34 GALLO, HERVE FLAT 58 CHARLES WORTH HOUSE 48 STANHOPE GARDENS LONDON, SW7 5RD UNITED KINGDOM	Lehman Brothers Holdings Inc.	09/21/2009	25711	\$2,310,000.00	\$740,000.00	\$1,570,000.00

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35 GIACOMINO, STEFANO FLAT E 28 REDCLIFFE GARDENS LONDON, SW10 9HA UNITED KINGDOM	Lehman Brothers Holdings Inc.	09/22/2009	31561	\$755,000.00*	Undetermined	\$755,000.00
36 GIACOMINO, STEFANO FLAT E 28 REDCLIFFE GARDENS LONDON, GT LON, SW10 9HA UNITED KINGDOM	Lehman No Case Asserted/All Cases Asserted	09/22/2009	31562	\$755,000.00*	Undetermined	\$755,000.00
37 GOODMAN, JEFFREY 1370 PELHAMDALE AVE PELHAM, NY 10803	Lehman Brothers Holdings Inc.	09/22/2009	30465	Undetermined	Undetermined	Undetermined
38 GOURD, WILLIAM C 480 OLD POST ROAD BEDFORD, NY 10506	Lehman Brothers Holdings Inc.	09/14/2009	12104 ¹	\$2,343,733.00	\$778,800.00	\$1,564,933.00
39 GOVENDER, REUBEN 46 E 92ND ST APT 3 NEW YORK, NY 10128-1371	Lehman No Case Asserted/All Cases Asserted	09/22/2009	27394	\$548,479.00	\$48,479.00	\$500,000.00
40 GRIPPO, ANTHONY J. 15 S BRAXMAR DRIVE HARRISON, NY 10528	Lehman No Case Asserted/All Cases Asserted	09/21/2009	25122	\$374,636.22	\$76,636.22	\$298,000.00
41 GRIPPO, ANTHONY J. 15 S BRAXMAR DRIVE HARRISON, NY 10528	Lehman No Case Asserted/All Cases Asserted	09/21/2009	25123	\$374,636.22	\$76,636.22	\$298,000.00

¹ A portion of claim number 12104 had been previously disallowed and expunged pursuant to the Order Granting Debtors' Ninety-Fourth Omnibus Objection to Claims (Duplicates of Indenture Trustee Claims), dated March 31, 2011, ECF No. 15520.

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42 GUNTHER, SUZANNE 200 EAST 90TH STREET APT. 20H NEW YORK, NY 10128	Lehman No Case Asserted/All Cases Asserted	09/15/2009	12801	Undetermined	Undetermined	
43 HAFF, JANE T. 14 CEDARHURST AVE P O BOX 900 POINT LOOKOUT, NY 11569	Lehman Brothers Holdings Inc.	09/22/2009	27402	\$10,950.00	\$7,461.00	\$3,489.00
44 HARROD, CHRISTOPHER 4-19-8-601 NISHI-AZABU 13 MINATO-KU, 106-0031 JAPAN	Lehman Brothers Holdings Inc.	09/03/2009	10265	\$12,495.00*	\$12,495.00*	
45 HART, LESLIE A. 9 KENSINGTON ROAD MADISON, NJ 07940	Lehman Brothers Holdings Inc.	09/11/2009	11463	\$27,338.00	\$27,338.00	\$2,052.00
46 HAVEY, JOSEPH P. 2555 SOUTH CODY WAY LAKEWOOD, CO 80227-3107	Lehman Brothers Holdings Inc.	11/14/2008	621	\$75,911.54	Undetermined	\$75,911.54
47 HODGE, ANDREW J. 75 WARRINGTON CRESCENT LITTLE VENICE LONDON, W91EH UNITED KINGDOM	Lehman No Case Asserted/All Cases Asserted	09/21/2009	25578	\$557,536.00	\$363,663.00	\$193,873.00
48 HU, ZHENGYUN 30 COURTNEY GARDENS ESSEX UPMINISTER RM 141DD UNITED KINGDOM	Lehman Brothers Holdings Inc.	09/08/2009	10804	\$1,269,765.00	\$1,259,670.00	\$10,095.00

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49 JUSTUS, KARL WOLFGANGSTRASSE 81 HE FRANKFURT, 60322 GERMANY	Lehman No Case Asserted/All Cases Asserted	08/10/2009	7947	\$300,000.00*	\$300,000.00	Undetermined
50 KAMEN, MICHAEL 181 EAST 65TH STREET - APT. 24B NEW YORK, NY 10065	Lehman No Case Asserted/All Cases Asserted	09/22/2009	28445	\$6,448,537.00	Undetermined	\$6,448,537.00*
51 KENNEDY, ROXANNA 38 RODWELL EAST DULWICH, SE22 9LF UNITED KINGDOM	Lehman No Case Asserted/All Cases Asserted	08/24/2009	9146	\$105,055.00	\$20,000.00	\$85,055.00
52 KENNEDY, STEPHANIE FALBO 84 DEVOE ST BROOKLYN, NY 11211	Lehman No Case Asserted/All Cases Asserted	09/22/2009	30039	\$7,330.00*	7,330.00	Undetermined
53 KENWORTHY, MARY MATT FOUR LOANTOWN ROAD REDDING, CT 06896	Lehman Brothers Holdings Inc.	09/14/2009	12103 ²	\$2,330,967.00	\$773,600.00	\$1,557,367.00
54 KEYS, PAUL J FLAT 10 THE MANOR MANOR WAY LONDON, SE23 3AT UNITED KINGDOM	Lehman Brothers Holdings Inc.	09/01/2009	10045	\$73,858.00	\$44,620.00	\$29,238.00

² A portion of claim number 12103 had been previously disallowed and expunged pursuant to the Order Granting Debtors' Ninety-Fourth Omnibus Objection to Claims (Duplicates of Indenture Trustee Claims), dated March 31, 2011, ECF No. 15520.

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55 KHADEM, VARQA KIYYAN 2 PALM COURT 40-42 FITZJOHN'S AVENUE LONDON, NW3 5LY UNITED KINGDOM	Lehman No Case Asserted/All Cases Asserted	09/08/2009	10554	\$265,482.36	\$151,140.36	\$114,342.00
56 KNAUS, ROBERT 13517 ARGO DRIVE DAYTON, MD 21036	Lehman Brothers Holdings Inc.	09/17/2009	15389	\$22,451.39	Undetermined	\$22,451.39
57 KOBIELSKI, CAROL 15 HOLIDAY LANE ENFIELD, CT 06082	Lehman No Case Asserted/All Cases Asserted	01/29/2009	2148	\$132,030.53	\$132,030.53	
58 KUANG, JENNIFER (YANG CHUN) 1642 W. 9TH STREET APT. 4A BROOKLYN, NY 11223	Lehman No Case Asserted/All Cases Asserted	09/22/2009	28903	\$4,751.00	\$523.00	\$4,228.00
59 LADANYI, CHRISTOPH M 22 CHEYNE GARDENS LONDON, SW3 5QT UNITED KINGDOM	Lehman Brothers Holdings Inc.	09/21/2009	25362	\$10,950.00*	Undetermined	\$100,000.00
60 LEVINE, RICHARD S. 85 CHESTNUT STREET, S LIVINGSTON, NJ 07039	Lehman Brothers Holdings Inc.	09/22/2009	31657	\$10,950.00*	Undetermined	\$10,950.00*
61 LIOTTI, FABIO 74 YORK MANSIONS PRINCE OF WALES DRIVE LONDON, GT LON, SW11 4BW UNITED KINGDOM	Lehman Brothers Holdings Inc.	09/21/2009	25897	\$1,914,315.00	\$970,800.63	\$943,514.37
62 LUMPKINS, BRIGETTE 515 WEST 52ND ST, APT. 21E NEW YORK, NY 10019	Lehman No Case Asserted/All Cases Asserted	09/21/2009	24704	\$10,275.87	\$10,275.87	

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63 MAIDMAN, DAGNY C 770 RHODE ISLAND ST. SAN FRANCISCO, CA 94107	Lehman No Case Asserted/All Cases Asserted	08/07/2009	7644	\$550,117.64	\$260,117.64	\$290,000.00
64 MALIN, MARK C. 240 CENTRE STREET, 2M NEW YORK, NY 10013	Lehman Brothers Holdings Inc.	09/21/2009	22936	\$8,246,588.00	\$7,658,588.00	\$588,000.00
65 MARSAN, LAURENT FLAT 4 MONTAGU HOUSE 109-113 WHITFIELD STREET LONDON, W1T 4HJ UNITED KINGDOM	Lehman No Case Asserted/All Cases Asserted	09/18/2009	18993	\$92,241.26	\$58,304.99	\$33,936.27
66 MAXWELL, KEVIN M. 17 GRANVILLE WAY BASKING RIDGE, NJ 07920	Lehman No Case Asserted/All Cases Asserted	09/08/2009	10694	\$52,909.69	Undetermined	\$52,909.69
67 MAZZIOTTI, MARIE 461 WEST 44TH STREET #2D NEW YORK, NY 10036-4416	Lehman Brothers Holdings Inc.	09/21/2009	21910	Undetermined	Undetermined	Undetermined
68 MCAULIFFE, JOHN 317 AVENUE OF THE AMERICAS APT 1 NEW YORK, NY 10014-4525	Lehman No Case Asserted/All Cases Asserted	09/22/2009	28590	\$5,366.53	\$5,366.53	
69 MCGEARY, SEAN 51 ARTIMAGE ROAD LONDON, NW11 8QT UNITED KINGDOM	Lehman Brothers Holdings Inc.	09/18/2009	18667	\$3,647,872.97	\$3,637,599.00	\$10,273.97
70 MCGINNIS, BRIAN 474 GREENWICH ST. APT. 6N NEW YORK, NY 10013	Lehman Brothers Holdings Inc.	09/18/2009	18146	\$70,681.95	\$13,181.95	\$57,500.00
71 MEDINA, RUTH A. 218 MAGNOLIA PARK TRAIL SANFORD, FL 32773	Lehman Brothers Holdings Inc.	09/11/2009	11374	\$74,112.00	Undetermined	\$74,112.00

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72 MIAU, AN CHI 58 OAKWOOD LANE ENGLEWOOD CLIFFS, NJ 07632	Lehman No Case Asserted/All Cases Asserted	08/04/2009	7331	\$15,000.00	\$15,000.00	
73 MITCHELL, STEVEN 156 E 79TH ST #6B NEW YORK, NY 10075	Lehman No Case Asserted/All Cases Asserted	09/21/2009	22078	\$1,563,409.35*	\$1,563,409.35	Undetermined
74 MOORE, PATRICK HAMILTON FLAT 54, RICHMOND HILL COURT RICHMOND SURREY, TW10 6BE UNITED KINGDOM	Lehman Brothers Holdings Inc.	09/21/2009	24305	\$190,618.63	\$146,904.52	\$43,714.11
75 MORGAN, JAMES 600 HARBOR LIGHTS DRIVE SOUTHOLD, NY 11971	Lehman Brothers Holdings Inc.	09/22/2009	28655	\$230,320.52	\$154,166.67	\$76,153.85
76 MULLEN, PETER D. 22 PRINCES PINE ROAD NORWALK, CT 06850	Lehman Brothers Holdings Inc.	09/17/2009	14771	\$463,123.07	\$82,814.28	\$380,308.79
77 NGU, DIANE TRAN 3720 DENTELLE DRIVE PLANO, TX 75023	Lehman No Case Asserted/All Cases Asserted	09/21/2009	25573	\$63,447.20	Undetermined	\$63,447.20*
78 OLLQUIST, THOMAS A. 190 BEDELL AVENUE WEST HEMPSTEAD, NY 11550	Lehman No Case Asserted/All Cases Asserted	09/22/2009	33564	\$334,316.40	\$264,000.00	\$70,316.40
79 PALMERI, MARIA 188 BATHGATE STREET STATEN ISLAND, NY 10312	Lehman Brothers Holdings Inc.	09/11/2009	19692	\$15,000.00	Undetermined	\$15,000.00*
80 PARULEKAR, SANTOSH S 37 CATHERINE COURT CEDAR GROVE, NJ 07009	Lehman No Case Asserted/All Cases Asserted	09/16/2009	13349	\$22,862.55	\$22,862.55	

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81 PERLINA, TATYANA 19 ELVIRA CT STATEN ISLAND, NY 10306-1315	Lehman No Case Asserted/All Cases Asserted	09/21/2009	22893	\$86,622.20	\$86,622.20	
82 PETTIT-BREINGAN, LARA A. 7A LOCUST LANE HUNTINGTON, NY 11743	Lehman Brothers Holdings Inc.	09/22/2009	31718	\$1,100,000.00	Undetermined	\$1,100,000.00*
83 POLBENNIKOV,SIMON 31 CHARNWOOD GARDENS LONDON, GT LON, E14 9WD UNITED KINGDOM	Lehman No Case Asserted/All Cases Asserted	09/16/2009	13417	\$38,812.00		\$38,812.00
84 PULMAN,CHRIS FLAT 7 53 QUEENS GARDENS LONDON, W2 3AF UNITED KINGDOM	Lehman No Case Asserted/All Cases Asserted	09/18/2009	18337	\$92,761.56	\$36,836.56	\$55,925.00
85 QUAN, KEVIN JAY 407 CENTRAL PARK WEST, APT 7C NEW YORK, NY 10025	Lehman Brothers Holdings Inc.	10/17/2008	211	\$108,979.16	\$89,707.60	\$19,271.56
86 RAU, WILLIAM I. 4150 WHITEWATER CREEK RD, NW ATLANTA, GA 30327	Lehman No Case Asserted/All Cases Asserted	09/21/2009	24142	\$119,227.54	\$119,227.54	
87 RAUBACHER, JENNIE A/K/A JENNIE CHEUNG 36 GRETEL COURT REDWOOD CITY, CA 94061	Lehman Brothers Holdings Inc.	07/02/2009	5078	\$498,950.00	\$319,841.00	\$179,109.00
88 RAYMAN, LOUIS 992 ALLAN COURT TEANECK, NJ 07666	Lehman No Case Asserted/All Cases Asserted	07/20/2009	5757	\$10,950.00	Undetermined	\$10,950.00*
89 RAYMAN, LOUIS 992 ALLAN COURT TEANECK, NJ 07666	Lehman No Case Asserted/All Cases Asserted	07/20/2009	5758	\$10,950.00	Undetermined	\$10,950.00*

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90 REED, LISA H. 4734 VINETA AVENUE LA CANADA FLINTRIDGE, CA 91011	Lehman Brothers Holdings Inc.	09/21/2009	24378	\$96,911.58*	\$96,911.58	Undetermined
91 RINKOV, JOSHUA 1730 N CLARK ST APT 2102 CHICAGO, IL 60614-4863	Lehman No Case Asserted/All Cases Asserted	08/03/2009	7197	\$100,000.00	Undetermined	\$100,000.00
92 ROBSON-CANTY, GERALDINE D. 63 BEECHWOOD TERRACE YONKERS, NY 10705	Lehman Brothers Holdings Inc.	09/21/2009	20287	\$10,000.00	\$10,000.00	
93 ROSATI, CLAIRE 201 FALLBROOKE DR KENNETT SQ, PA 19348-2688	Lehman Brothers Holdings Inc.	09/22/2009	31766	\$233,928.04	\$233,351.00	\$577.04
94 RUBIN, HAROLD M. 66 LOCKWOOD ROAD SCARSDALE, NY 10583	Lehman Brothers Holdings Inc.	09/21/2009	24415	\$1,325,147.00*	\$1,325,147.00	Undetermined
95 RUGGIERO, ANTHONY 17 WINCHESTER DRIVE HOWELL, NJ 07731	Lehman No Case Asserted/All Cases Asserted	09/22/2009	30034	\$75,000.00	\$75,000.00	
96 RUSSO, ROSARIO 978 DAHILL ROAD BROOKLYN, NY 11204	Lehman Brothers Holdings Inc.	07/20/2009	5640	\$76,557.00	Undetermined	\$76,557.00
97 SALVATORE, JULIANNE 309 101ST STREET BROOKLYN, NY 11209-8203	Lehman No Case Asserted/All Cases Asserted	09/08/2009	10630	\$776,889.00	\$160,000.00	\$616,889.00
98 SCHAEFER, SHEILA M 117 WEST BAYBERRY ROAD ISLIP, NY 11751-4914	Lehman No Case Asserted/All Cases Asserted	09/22/2009	31877	Undetermined	Undetermined	Undetermined

* - Indicates claim contains unliquidated and/or undetermined amounts

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IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 185 EXHIBIT 1: CLAIMS TO BE RECLASSIFIED TO EQUITY AND/OR DISALLOWED

NAME	DEBTOR NAME	FILED DATE	CLAIM #	ASSERTED TOTAL CLAIM DOLLARS	AMOUNT TO BE RECLASSIFIED AS EQUITY INTEREST	AMOUNT TO BE DISALLOWED
99 SHERMAN, LINDA A. 8775 S. CRESTHILL LANE HIGHLANDS RANCH, CO 80130	Lehman Brothers Holdings Inc.	02/02/2009	2420	\$57,021.53	\$57,021.53	
100 SKOLNICK, WILLIAM 68 SEACORD RD NEW ROCHELLE, NY 10804	Lehman No Case Asserted/All Cases Asserted	12/17/2009	65968	\$781,964.00	\$543,148.00	\$238,816.00
101 SMITH, CARTER M. 477 BROOME STREET #43 NEW YORK, NY 10013	Lehman Brothers Holdings Inc.	09/22/2009	32446	\$89,451.46	\$81,540.00	\$7,911.46
102 SULLIVAN, KIM S. 686 HERMITAGE CIR PALM BEACH GARDENS, FL 33410	Lehman Brothers Holdings Inc.	09/21/2009	24180	\$4,007,994.01	\$4,007,994.01	
103 TATTAN, DAVID EDWARD 106 GINGER APARTMENTS CAYENNE COURT LONDON LONDON, SE1 2PA UNITED KINGDOM	Lehman No Case Asserted/All Cases Asserted	09/22/2009	34279	\$25,155.00	\$15,265.73	\$25,155.00
104 THOMPSON, DEREK 6 BRANCH LANE STAMFORD, CT 06903	Lehman Brothers Holdings Inc.	09/17/2009	14770	\$524,300.00	\$82,800.00	\$441,500.00
105 VALDERRAMA, YAGO 41 THURLOE SQUARE LONDON, ANT, SW7 2SR UNITED KINGDOM	Lehman No Case Asserted/All Cases Asserted	09/16/2009	13473	\$784,472.80	\$725,772.00	\$58,700.80
106 VULAKH, NATALIE SAVIC HKPARKVIEW,BLDG 16 - APT 1187 88 TAI TAM RESERVOIR,HAPPYVALLEY HONG KONG, HONG KONG	Lehman No Case Asserted/All Cases Asserted	09/22/2009	31217	\$77,000.00	\$51,000.00	\$26,000.00

* - Indicates claim contains unliquidated and/or undetermined amounts

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IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 185 EXHIBIT 1: CLAIMS TO BE RECLASSIFIED TO EQUITY AND/OR DISALLOWED

NAME	DEBTOR NAME	FILED DATE	CLAIM #	ASSERTED TOTAL CLAIM DOLLARS	AMOUNT TO BE RECLASSIFIED AS EQUITY INTEREST	AMOUNT TO BE DISALLOWED
107 WAINWRIGHT, CHRISTINE 225 MOUNTAIN AVE PRINCETON, NJ 08540	Lehman No Case Asserted/All Cases Asserted	08/05/2009	7361	\$395,696.32	\$395,696.32	
108 WHITESTONE, RANDALL B 94 SPRAGUE ROAD SCARSDALE, NY 10583	Lehman Brothers Holdings Inc.	09/17/2009	15703	\$39,584.00*	Undetermined	\$39,584.00*
109 WILSON, THOMAS G. 219 BEACH 99TH STREET ROCKAWAY PARK, NY 11694	Lehman Brothers Holdings Inc.	07/20/2009	5633	\$110,997.99	\$13,487.59	\$97,510.40
110 WOLFE, SONDRa 117 STONEHENDGE CARLISLE, PA 17015	Lehman Brothers Holdings Inc.	09/16/2009	14358	\$1,495,000.00	\$1,220,000.00	\$275,000.00
				TOTAL	\$157,852,503.94*	

EXHIBIT 2

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 185 - EXHIBIT 2: CLAIMS TO BE RECLASSIFIED TO EQUITY AND/OR DISALLOWED -
ADJOURNED CLAIMS

NAME	DEBTOR NAME	FILED DATE	CLAIM #	ASSERTED TOTAL CLAIM DOLLARS	AMOUNT TO BE RECLASSIFIED AS EQUITY INTEREST	AMOUNT TO BE DISALLOWED
1 BOUGHRUM, DONALD J. 247 MONMOUTH AVE NAVESINK, NJ 07752-0808	Lehman Brothers Holdings Inc.	05/28/2009	4625	\$1,063,688.38	\$1,000,688.38	\$63,000.00
2 KRIEGER, KAREN M. SIMON 19 MARSHALL COURT GREAT NECK, NY 11021	Lehman No Case Asserted/All Cases Asserted	09/18/2009	18087	\$225,396.55	\$225,396.55	
3 LISTER, JAMES G. 4 MAYFAIR ROAD ST. LOUIS, MO 63124	Lehman Brothers Holdings Inc.	09/18/2009	17624	\$5,332,393.02	\$5,140,116.94	\$192,276.08
4 MONAHAN, BRIAN W. (LISTED IN ADDITIONAL NOTICING ADDRESS)	Lehman Brothers Holdings Inc.	09/21/2009	20774	\$1,648,973.70	\$169,591.31	\$1,479,382.39
5 NAHUM, ANTHONY 56 NORTH GATE PRINCE ALBERT ROAD LONDON, NW8 7EH UNITED KINGDOM	Lehman Brothers Holdings Inc.	09/21/2009	24952	\$1,874,131.81	\$1,873,979.21	\$152.60
6 O'SULLIVAN, THOMAS J. 336 NASSAU AVE MANHASSET, NY 11030	Lehman No Case Asserted/All Cases Asserted	09/22/2009	27300	\$650,000.00*	Undetermined	650,000.00
7 SERAYDAR, ROSE MRS 525 NEPTUNE AVE. APT 22B BROOKLYN, NY 11224-4020	Lehman Brothers Holdings Inc.	02/20/2009	2927	\$3,117.72*	Undetermined	\$3,117.72*
8 SHEFFER, SCOTT T. 601 LONGCHAMPS DRIVE DEVON, PA 19333	Lehman Brothers Holdings Inc.	01/12/2009	1681	\$1,272,115.40	Undetermined	\$1,272,115.40
9 SHI, ZHIYONG 9 ROSS AVE CHESTNUTRIDGE, NY 10977	Lehman Brothers Holdings Inc.	05/27/2009	4618	\$336,605.00		\$336,605.00
		TOTAL		\$12,406,421.58*		

* - Indicates claim contains unliquidated and/or undetermined amounts

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